



STATE OF NEW YORK

UNEMPLOYMENT INSURANCE APPEAL BOARD

PO Box 15126

Albany NY 12212-5126

DECISION OF THE BOARD

Mailed and Filed: AUGUST 22, 2022

IN THE MATTER OF:

Appeal Board No. 624396 A

LAW OFFICES OF

LND

decision of the Board filed April 10, 2019 (Appeal Board No. 589251) is rescinded.

The decision of the Administrative Law Judge, filed January 26, 2016, is reversed.

The company's application to reopen the decision of the Administrative Law Judge filed October 30, 2015 (015-06721), is granted.

Now, based on all of the foregoing, it is

ORDERED, that the case shall be, and the same hereby is, remanded to the Hearing Section to hold a hearing on the issues of the determination holding liable for contributions, effective January 1, 2011, based on remuneration paid to yoga instructors and to all other persons similarly situated as employees and the company's objection contending that the yoga instructors were independent contractors, only, upon due notice to all parties and their representatives; and it is further

ORDERED, that the hearing shall be conducted so that there has been an opportunity for the above action to be taken, and, so that at the end of the hearing, all parties will have had a full and fair opportunity to be heard; and it is further

ORDERED, that an Administrative Law Judge shall render a new decision, on the issues of the determination of contributions and the independent contractor objection to it, which shall be based on the entire record in this case, including the testimony and other evidence from the original and the remand hearings, and which shall contain appropriate findings of fact and conclusions of law.

RANDALL T. DOUGLAS, MEMBER